CLAIMS

7. (Currently amended) A smart panel for reducing noise over a wide bandwidth, said smart panel having an audible resonance frequency, comprising:

a pair of board structures which [generates] generate noise in an audible frequency band, said board structures being separated by an air layer;

a sound absorption member for decreasing noise generated by said board structures in an audible frequency band, said sound absorption member being attached to [one] a face surface of [said] at least one of said board structures which faces the other one of said board structures; and

[at least one] a piezoelectric unit attached to an anti-nodal point of each of said board structures for decreasing noise generated by said board structures when said audible resonance frequency is propagated, said piezoelectric units being fattached to an anti-nodal point of said board structure] on [a] face surfaces of said board structures opposite said sound absorption member and air layer, said piezoelectric units comprising a piezoelectric member and a tunable shunt circuit connected with said piezoelectric member for electrically resonating impedance of said piezoelectric member.

- 8. (Original) The smart panel of claim 7 wherein said shunt circuit includes resistive and inductive components.
 - 9. (Original) The smart panel of claim 8, further comprising a plurality of said

piezoelectric units each attached to anti-nodal points of said board structure on a face surface of said board structure opposite said sound absorption member.

10. (Cancelled)